



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ST JOSEPH SANITARY DISTRICT #1

Principal Office: N1753 HESS ROAD
LA CROSSE, WI 54601

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ST JOSEPH SANITARY DISTRICT #1

Utility Address: N1753 HESS ROAD
LA CROSSE, WI 54601

When was utility organized? 9/28/1973

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LARRY SEBRANEK

Title: TREASURER

Office Address:

N1753 HESS ROAD
LA CROSSE, WI 54601

Telephone: (608) 788 - 2450

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MRS CAROL A CHRISTNOVICH CPA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE STREET
P.O. BOX 1508
LA CROSSE, WI 54602

Telephone: (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich@habco.com

President, chairman, or head of utility commission/board or committee:

Name: MR CHARLES SCHAMS

Title: PRESIDENT

Office Address:

N 1724 PARK STREET
LA CROSSE, WI 54601

Telephone: (608) 788 - 1705

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/24/2000**Period covered by most recent audit:** DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR JOE LEUCK**Title:** SUPERINTENDENT**Office Address:**N1721 RIDGEVIEW DR
LA CROSSE, WI 54601**Telephone:** (608) 788 - 0090**Fax Number:****E-mail Address:**

Name of utility commission/committee: DISTRICT BOARD

Names of members of utility commission/committee:

MR KENNETH HESS, SECRETARY

MR CHARLES SCHAMS, PRESIDENT

MR LARRY SEBRANEK, TREASURER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	85,978	84,276	1
Operating Expenses:			
Operation and Maintenance Expense (401)	41,970	33,924	2
Depreciation Expense (403)	17,458	10,881	3
Amortization Expense (404)	0	0	4
Taxes (408)	865	797	5
Total Operating Expenses	60,293	45,602	
Net Operating Income	25,685	38,674	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	25,685	38,674	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,000	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,715	1,355	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,715	1,355	
Total Income	29,400	40,029	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	10,256	6,095	12
Total Miscellaneous Income Deductions	10,256	6,095	
Income Before Interest Charges	19,144	33,934	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,503	9,624	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	23,639	7,044	17
Interest Charged to Construction--Cr. (432)		7,044	18
Total Interest Charges	32,142	9,624	
Net Income	(12,998)	24,310	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(205,053)	(229,363)	19
Balance Transferred from Income (433)	(12,998)	24,310	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(218,051)	(205,053)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FIRST NATIONAL BANK	1,715	4
Total (Acct. 419):	1,715	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONREGULATED SEWER LOSS	10,256	7
Total (Acct. 426):	10,256	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	30,971				30,971	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	28,971				28,971	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	28,971	0	0	0	28,971	
Net income (or loss)	2,000	0	0	0	2,000	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	85,978	0	0	0	85,978	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	85,978	0	0	0	85,978	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,023,913	903,954	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	195,255	200,141	2
Net Utility Plant	828,658	703,813	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	612,092	601,377	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	166,071	158,283	4
Net Nonutility Property	446,021	443,094	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	22,627	21,434	7
Total Other Property and Investments	468,648	464,528	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	20,191	13,136	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,397	5,775	11
Other Accounts Receivable (143)	6,596	5,115	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,118	8,114	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	241	301	17
Total Current and Accrued Assets	32,543	32,441	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,329,849	1,200,782	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(218,051)	(205,053)	23
Total Proprietary Capital	(218,051)	(205,053)	
LONG-TERM DEBT			
Bonds (221)	125,000	131,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	33,413	43,183	26
Total Long-Term Debt	158,413	174,183	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	499,607	359,700	27
Accounts Payable (232)	7,389	42,937	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	32,943	9,583	32
Other Current and Accrued Liabilities (238)	2,928	2,622	33
Total Current and Accrued Liabilities	542,867	414,842	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	846,620	816,810	38
Total Liabilities and Other Credits	1,329,849	1,200,782	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,023,913	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,023,913	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	195,255	0	0	0	9
Total Accumulated Provision	195,255	0	0	0	
Net Utility Plant	828,658	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	200,141				200,141	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,458				17,458	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	506				506	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,964	0	0	0	17,964	13
Debits during year						14
Book cost of plant retired	22,346				22,346	15
Cost of removal	504				504	16
Other debits (specify):						17
					0	18
Total debits	22,850	0	0	0	22,850	19
Balance End of Year	195,255	0	0	0	195,255	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.39%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	601,377	17,187	6,472	612,092	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	601,377	17,187	6,472	612,092	
Less accum. prov. depr. & amort. (122)	158,283	9,596	1,808	166,071	3
Net Nonutility Property	443,094	7,591	4,664	446,021	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GMAC Commercial Mortgage-Water	10/01/1978	10/01/2015	5.00%	60,000	1
GMAC Commercial Mortgage-Sewer	10/01/1978	10/01/2015	5.00%	65,000	2
Total Bonds (Account 221):				125,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
FIRST NATIONAL BANK BANGOR(1996)	02/01/1996	02/01/1999	5.75%	33,413	1
Total for Account 224				33,413	
Notes Payable (231)					
FIRST NATIONAL BANK BANGOR (1999)	07/09/2000	06/30/2000	5.40%	499,607	2
Total for Account 231				499,607	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	865	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	865	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	752	7
PSC Remainder Assessment	113	8
Other (explain):		
NONE		9
Total payments and other debits	865	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GMAC Commercial Mortgage Bonds	1,638	6,475	6,550	1,563	1
Subtotal	1,638	6,475	6,550	1,563	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
First National Bank Bangor	901	2,028	2,232	697	3
Subtotal	901	2,028	2,232	697	
Notes Payable (231)					
FIRST NATIONAL BANK	7,044	23,639	0	30,683	4
Subtotal	7,044	23,639	0	30,683	
Total	9,583	32,142	8,782	32,943	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	384,964	0	0	431,846	0	816,810	1
Add credits during year:							
For Services	4,100			4,100		8,200	2
For Mains	8,010			6,356		14,366	3
Other (specify):							
HYDRANTS	1,400					1,400	4
VILLA OF ST JOE'S CASH CONTRIBUTION	5,844					5,844	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	404,318	0	0	442,302	0	846,620	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION FUNDS	22,627	3
Total (Acct. 125):	22,627	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,397	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	4,397	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	6,596	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	6,596	
Receivables from Municipality (145):		
DELINQ ACCTS PLACED ON TAX ROLL	1,118	12
Total (Acct. 145):	1,118	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	761,641	0	0	0	761,641	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	197,698	0	0	0	197,698	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	394,641	0	0	0	394,641	6
Other (specify):						
NONE					0	7
Average Net Rate Base	169,302	0	0	0	169,302	
Net Operating Income	25,685	0	0	0	25,685	8
Net Operating Income as a percent of Average Net Rate Base	15.17%	N/A	N/A	N/A	15.17%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(211,552)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(211,552)	
Net Income		
Net Income	(12,998)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

A developer constructed an eight unit subdivision in 2000.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

Additional draws in the amount of \$139,907 were made on the 1999 1st National Bank line of credit. The entire bank loan was refinanced with a Rural Development loan in February of 2001.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The new water tower and related mains and hydrants were classified in the current year.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

To the Village Board
St. Joseph Sanitary District #1
La Crosse, Wisconsin

We have compiled the accompanying balance sheets of St. Joseph Sanitary District #1, as of December 31, 2000 and 1999, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin
March 28, 2001

Balance Sheet (Page F-05)

1999 accounts payable included construction invoices.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Additional draws were made on the 1999 note payable during the current year.

Return on Proprietary Capital Computation (Page F-20)

The Sewer Utility increased rates as of January 1, 2001.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

March 6, 2002

Mr Larry Sebranek, Treasurer
St Joseph Sanitary District No. 1
N1753 Hess Road
La Crosse, WI 54601-2636

2000 Analytical Review DWCCA-5240-PJL

Dear Mr. Sebranek:

The analytical review letter you received from the Public Service Commission (Commission), dated September 25, 2001, (copy enclosed) required a response within 30 days. You have not responded to that letter. A response from your utility is required by Wisconsin Statutes § 196.07. Please contact our office immediately and indicate a) who will be replying to our review letter and b) what date we can expect the reply.

Thank you for your cooperation in this matter. If you have questions prior to preparing your response, please feel free to contact me at (608) 267-9198. If it is convenient for you to respond by e-mail, please do so. My e-mail address is peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 AR response letters\5240.doc

Enclosure

September 25, 2001

Mr. Larry Sebranek, Treasurer
St. Joseph Sanitary District No. 1
N1753 Hess Road
La Crosse, WI 54601-2636

2000 Analytical Review DWCCA-5240-PJL

Dear Mr. Sebranek:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in

FINANCIAL SECTION FOOTNOTES

reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review, we noted the percent of water losses for your water utility was 34 percent in 1999 and 28 percent in 2000. These losses are in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5240.doc

Enclosure

FINANCIAL SECTION FOOTNOTES

-----Original Message-----

From: Leuckma@aol.com [mailto:Leuckma@aol.com]
Sent: Monday, April 15, 2002 11:21 AM
To: peter.leege@psc.state.wi.us
Subject: 2000 Analytical review

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Dear Mr. Leege:

I'm Joe Leuck, the operator of the water system. Mr. Sebranek asked me to respond to your letter of March 6, 2002. In the summer and fall of 2000, I had Dave Jolmes, PE of Water Leak Locators check for leaks and unaccounted water loss. ON our 6" CI main, we found eight mechanical joints that were loose. The water was leaking into the ground. After repairs were made, there was significant improvement in water accountability. Since we were in the last quarter of the year, there was little improvement for the year 2000.

The annual report for 2001, which was sent on April 29, 2002, will show we are now accounting for 87% of our water.

I plan on having more water leak detection during this summer.

I hope this answers your concerns I use my home computer so that is why the e-mail address is leuckma@aol.com.

Sincerely,
Joe Leuck, operator [04657]

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	84,243	1
Total Sales of Water	84,243	
Other Operating Revenues		
Forfeited Discounts (470)	883	2
Other Water Revenues (474)	852	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,735	
Total Operating Revenues	85,978	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	34,428	5
General Operating Expenses (680-690)	7,542	6
Total Operation and Maintenance Expenses	41,970	
Other Operating Expenses		
Depreciation Expense (403)	17,458	7
Amortization Expense (404)		8
Taxes (408)	865	9
Total Other Operating Expenses	18,323	
Total Operating Expenses	60,293	
NET OPERATING INCOME	25,685	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	120	6,498	39,249	4
Commercial	10	4,435	15,337	5
Industrial				6
Total Metered Sales to General Customers (461)	130	10,933	54,586	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		28,908	8
Other Sales to Public Authorities (464)	3	94	749	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	134	11,027	84,243	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	28,908	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	28,908	
Forfeited Discounts (470):		
Customer late payment charges	883	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	883	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	574	7
Other (specify):		
MISCELLANEOUS	278	8
Total Other Water Revenues (474)	852	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,320	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,012	3
Chemicals (630)	2,524	4
Supplies and Expenses (640)	2,328	5
Repairs of Water Plant (650)	13,244	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	34,428	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,500	8
Office Supplies and Expenses (681)	994	9
Outside Services Employed (682)	3,000	10
Insurance Expense (684)	1,682	11
Employees Pensions and Benefits (686)	366	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	7,542	
Total Operation and Maintenance Expenses	41,970	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		752	3
PSC Remainder Assessment		113	4
Other (specify): NONE			5
Total tax expense		865	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	776		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	776	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,800		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	67,024		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	4,326		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	76,150	0	
PUMPING PLANT			
Land and Land Rights (320)	4,174		12
Structures and Improvements (321)	84,177		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	40,922		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	129,273	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	42,374		22
Water Treatment Equipment (332)	0	100,197	23
Total Water Treatment Plant	42,374	100,197	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			776	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	776	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,800	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			67,024	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			4,326	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	76,150	
PUMPING PLANT				
Land and Land Rights (320)			4,174	12
Structures and Improvements (321)			84,177	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			40,922	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	129,273	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)	21,187		21,187	22
Water Treatment Equipment (332)			100,197	23
Total Water Treatment Plant	21,187	0	121,384	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			250	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	8,818	376,438	26
Transmission and Distribution Mains (343)	159,617	55,534	27
Fire Mains (344)	0		28
Services (345)	42,175	3,600	29
Meters (346)	18,668	3,757	30
Hydrants (348)	19,189	5,816	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	248,717	445,145	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,075		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,005	1,547	38
Other Tangible Property (390)	0		39
Total General Plant	2,080	1,547	
Total utility plant in service directly assignable	499,370	546,889	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	499,370	546,889	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			385,256 26
Transmission and Distribution Mains (343)			215,151 27
Fire Mains (344)			0 28
Services (345)			45,775 29
Meters (346)	859		21,566 30
Hydrants (348)	300		24,705 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,159	0	692,703
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,075 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,552 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,627
Total utility plant in service directly assignable	22,346	0	1,023,913
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	22,346	0	1,023,913

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,626	1,626	1
February			1,392	1,392	2
March			1,564	1,564	3
April			1,510	1,510	4
May			1,340	1,340	5
June			1,265	1,265	6
July			1,309	1,309	7
August			1,457	1,457	8
September			1,044	1,044	9
October			1,087	1,087	10
November			1,050	1,050	11
December			1,026	1,026	12
Total for year	0	0	15,670	15,670	
Less: Measured or estimated water used in main flushing and water treatment during year				21	13
Less: Other utility use				412	14
Other utility use explanation:					15
Main break water loss 300,000					
Water used to backwash 112,000					
Water pumped into distribution system				15,237	16
Less: Water sold				11,027	17
Losses and unaccounted for				4,210	18
Percent unaccounted for to the nearest whole percent (%)				28%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
The District continues to work with a leak locator service. Thru this process 3 leaks were found in 2000.					
Maximum gallons pumped by all methods in any one day during reporting year				149	21
Date of maximum: 11/1/2000					22
Cause of maximum:					23
main break					
Minimum gallons pumped by all methods in any one day during reporting year				8	24
Date of minimum: 5/2/2000					25
Total KWH used for pumping for the year				112,928	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RIDGEVIEW	#3	320	6	30,000	Yes	1
CTY HWY M	#4	803	12	360,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#4		1
Location	RIDGEVIEW	CTY HWY M		2
Purpose	B	P		3
Destination	R	D		4
Pump Manufacturer	GOULD	LAYNE N.WEST		5
Year Installed	1994	1977		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	25	250		8
Pump Motor or Standby Engine Mfr	GOULD	WESTING HOUSE		10
Year Installed	1994	1977		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	6	7		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	NEW TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		4
				5
Year constructed	1958	1999		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	0	140		10
				11
Total capacity in gallons	50,000	100,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	OTHER	PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0300	0.0500		20
				21
Is a corrosion control chemical used (yes, no)?	N	N		22
				23
Is water fluoridated (yes, no)?	N	N		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	1.000	125	0	0	0	125
M	D	4.000	362	0	0	0	362
P	D	4.000	225	0	0	0	225
M	D	6.000	2,128	445	0	0	2,573
M	T	6.000	0	15			15
P	D	6.000	10,600	0	0	0	10,600
M	T	8.000	0	990			990
P	D	8.000	715	0	0	0	715
Total Within Municipality			14,155	1,450	0	0	15,605
Total Utility			14,155	1,450	0	0	15,605

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	111	0	0	0	111		1
M	1.000	23	8	0	0	31	11	2
M	1.750	1	0	0	0	1		3
Total Utility		135	8	0	0	143	11	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	149	12	9	0	152	0	1
1.000	7	2	2	0	7	0	2
1.500	2	0	0	0	2	0	3
1.750	2	0	0	0	2	0	4
2.000	1	0	0	0	1	0	5
3.000	1	1	1	0	1	0	6
4.000	1	1	1	0	1	0	7
Total:	163	16	13	0	166	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	120	5	0	3	0	24	152	1
1.000	0	3	0	0	0	4	7	2
1.500	0	1	0	0	0	1	2	3
1.750	0	0	0	0	0	2	2	4
2.000	0	0	0	0	0	1	1	5
3.000	0	1	0	0	0	0	1	6
4.000	0	0	0	0	1	0	1	7
Total:	120	10	0	3	1	32	166	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0		0	1
Within Municipality	25	3	1		27	2
Total Fire Hydrants	25	3	1	0	27	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	25
Number of distribution system valves end of year:	30
Number of distribution valves operated during year:	29

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c 640: Prior year included additional costs for VOC's and inorganic testing.

a/c 650: Includes costs for cleaning the reservoir and various invoices for water main break repairs.

Water Utility Plant in Service (Page W-08)

Water treatment equipment was added in the current year as part of the Rural Development construction project. Essentially the entire old equipment was replaced with new. An estimated amount of 50% of the previous balance in account 331 was retired for the old equipment.

Reservoirs, Standpipes & Water Treatment (Page W-14)

The Villa Tower that was removed during 1999 was not paid for by the District and has never been on the District books.

The new tower was constructed with a loan through Rural Development.

Water Mains (Page W-15)

445' of 6" main was added by a developer and the remaining mains were financed by the District as part of the Rural Development loan.

Water Services (Page W-16)

The eight new services were added by a developer.

Meters (Page W-17)

No meters were tested during 2000. Instead of meter testing, the District purchases new meters and retires the old.
